

The jurisdiction of Manitoba has changed the diesel fuel tax rate as of 5/1/04. The previous rate for 4/1/04 through 4/30/04 is \$0.3097.

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF SAFETY
ROAD TOLL BUREAU**

33 HAZEN DRIVE, CONCORD NH 03305 TELEPHONE: (603) 271-2311
TDD Access: Relay NH 1-800-735-2964

QUARTER ENDING

June 30, 2004

CUSTOMER F.E.I.N OR SSN: _____

NAME: _____

ADDRESS: _____

TOWN/CITY/STATE/ZIP: _____

I.F.T.A. FUEL REPORT

YOU ARE REQUIRED TO COMPLETE A FUEL SUMMARY FOR EACH TYPE OF FUEL LISTED ON YOUR APPLICATION, ALTHOUGH THERE WAS NO ACTIVITY FOR THIS PERIOD. IF YOU HAVE CHANGES YOUR OPERATIONS, YOU MUST CONTACT THIS OFFICE FOR FURTHER INSTRUCTIONS. COMPLETE ALL FUEL SUMMARIES BEFORE PROCEEDING.

CARRY FORWARD THE TOTAL DUE FROM COLUMN J OF EACH FUEL SUMMARY. (INDICATE ANY CREDITS IN BRACKETS.)

DIESEL:.....\$ _____

GASOLINE:.....\$ _____

GASOHOL:.....\$ _____

LPG/PROPANE:..\$ _____

NATURAL GAS:..\$ _____

1). CUMULATIVE DOLLAR TOTAL FROM SUMMARIES LISTED ABOVE:\$ _____

2.) LATE FILING PENALTY (\$50.00 OR 10% OF LINE 1, WHICHEVER IS GREATER):\$ _____

3.) TOTAL DUE STATE OR REFUND DUE CUSTOMER (INDICATE REFUND IN BRACKETS).....\$ _____

SIGNATURE: _____
"This application is signed under penalty of unsworn falsification pursuant to RSA 641:3."

DATE: _____

TITLE: _____

TEL. NO. () _____

FUEL SCHEDULE GENERAL INFORMATION

1. Make sure the proper fuel type schedule is being used.
2. Please print all numbers clearly. Check all mathematical computations before submitting report to the state.
3. After calculations have been completed, the amount due / (refund) is to be transferred to the proper fuel type line on the RT 105 - IFTA cover sheet.
4. RT 105 - IFTA cover sheet, fuel schedule(s) and the payment must be submitted together in one package to the Road Toll Bureau.
5. Several jurisdictions show a "surcharge" per gallon on various types of fuels consumed within their boundaries. This fee is on the taxable gallons under column "F" for that particular jurisdiction.
6. Gasoline purchased in jurisdictions not requiring reporting on gasoline does not generate tax paid credit. States not requiring the reporting or taxation of certain products have had a "gray bar" drawn through them. You still must list the "total miles" (in column "D"), and "total tax-paid gallons" (in column "G") for mpg calculation.

NAME _____ ACCOUNT # _____ QUARTER ENDING JUNE 30, 2004

A
TOTAL MILES
(SEE INSTRUCTIONS)

B
TOTAL GALLONS
(SEE INSTRUCTIONS)

C
FLEET MILES PER GALLON
(SEE INSTRUCTIONS)

_____ ÷ _____ = _____

FUEL SUMMARY FOR **GASOLINE** TYPE FUEL

	D	E	F	G	H	I	J	K	L
JUR- ISDIC- TION	TOTAL MILES	TAXABLE MILES	TAXABLE GALLONS (E ÷ C = F)	TAX-PAID GALLONS	NET TAXABLE GALLONS (F - G = H)	TAX RATE	TAX/CREDIT DUE (H x I = J)	INTEREST	TOTAL DUE
NH									
CT						.2500	\$		
MA						.2100	\$		
ME									
NJ						.1450	\$		
NY						.3310	\$		
RI						.3000	\$		
VT									
AB						.2557	\$		
AK									
AL						.1600	\$		
AR						.2150	\$		
AZ									
BC						.4120	\$		
CA									
CO						.2200	\$		
DC									
DE						.2300	\$		
TOTAL							\$		

	D	E	F	G	H	I	J	K	L
JUR- ISD- CATION	TOTAL MILES	TAXABLE MILES	TAXABLE GALLONS (E ÷ C = F)	TAX-PAID GALLONS	NET TAXABLE GALLONS (F - G = H)	TAX RATE	TAX/CREDIT DUE (H x I = J)	INTEREST	TOTAL DUE
FL						.1937	\$		
GA						.1250	\$		
IA						.2030	\$		
ID									
IL						.2690	\$		
IN						.1800	\$		
IN	SURCHARGE:					.1100	\$		
KS						.2400	\$		
KY						.1500	\$		
KY	SURCHARGE:					.0220	\$		
LA						.2000	\$		
MB						.3268	\$		
MD						.2350	\$		
MI									
MN						.2000	\$		
MO						.1700	\$		
MS						.1800	\$		
MT						.2700	\$		
NB						.4120	\$		
NC						.2420	\$		
ND						.2100	\$		
NE						.2480	\$		
NF						.4688	\$		
NM									
NS						.4404	\$		
NT									
NV									
OH						.2400	\$		
OH	SURCHARGE:					.0300	\$		
OK						.1600	\$		
ON						.4177	\$		
OR									
PA						.2620	\$		
PE						.4830	\$		
PQ						.4318	\$		
SC						.1600	\$		
SD									
SK						.4262	\$		
TN						.2000	\$		
TX						.2000	\$		
UT						.2450	\$		
VA	SURCHARGE:					.0350	\$		
VA						.1600	\$		
WA						.2800	\$		
WI						.3210	\$		
WV						.2535	\$		
WY						.1400	\$		
YT									
TOTAL							\$		

Instructions for Form RT-105

International Fuel Tax Agreement (IFTA) Quarterly Fuel Use Tax Schedule

A tax return must be filed for every quarter in which a valid license is held by the licensee.

Tax returns must be postmarked no later than the last day of the month following the end of the quarter. Failure to file timely reports will result in penalty and interest charges and the possible suspension of the IFTA license.

Report and payment must be submitted together. Make checks payable to:

State of NH, Road Toll

The tax return forms sent from the Road Toll bureau each quarter must be used for that quarter only as some jurisdictions change rates each quarter.

(A) Total Miles

Enter the total miles traveled in all jurisdictions by all **qualified motor vehicles** in your fleet. Report all miles traveled whether taxable or non-taxable (Total of column D).

Round mileage to the nearest whole mile

(e.g. 1234.5 = 1235)

(B) Total Gallons

For each **qualified vehicle**, Total Gallons equals fuel purchased at retail, plus fuel disbursed from bulk storage.

(C) Average Fleet MPG

Divide summary figure (A) by (B).

Round to 2 decimal places

(e.g., 4.567 = 4.57).

(D) Total Miles

Enter the total miles traveled in each jurisdiction by all **qualified motor vehicles** in your fleet. Report all miles traveled whether the miles are taxable or nontaxable.

Round mileage to the nearest whole mile

(e.g. 1234.5 = 1235)

(E) Taxable Miles

Enter the IFTA taxable miles for each jurisdiction. Do not include fuel use trip permit miles or any "off-road" miles which are exempted by any jurisdiction.

(F) Taxable Gallons

Divide the taxable miles in column (E) by the Average Fleet MPG factor in (C) to determine the taxable gallons of fuel consumed in each jurisdiction. For jurisdictions that have a surcharge, enter the taxable gallons from the same jurisdiction's calculation in column (F).

(G) Tax Paid Gallons

Enter the total tax-paid gallons of fuel purchased, at retail, in each jurisdiction. Keep your records for each purchase claimed. **When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles.** Fuel remaining in storage cannot be claimed until it is used.

Round gallons to the nearest whole gallon

(e.g. 123.4 = 123)

(H) Net Taxable Gallons

Subtract the amounts in column (G) from column (F) and enter the gallon amount in this column. If tax-paid column (G) is *greater* than taxable gallons column (F), place brackets around that number to show a credit due from that jurisdiction.

(J) Tax/Credit Due

Multiply amount in column (H) by tax rate, column (I) for each jurisdiction. Enter any credit amount in brackets. Any surcharge in column (F) is also multiplied by surcharge tax rate in column (I).